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8 Proposed Counsel for Debtor-in-Possession  
9 Mini Mania, Inc.

10 UNITED STATES BANKRUPTCY COURT  
11 EASTERN DISTRICT OF CALIFORNIA - SACRAMENTO DIVISION

12 In re	}	Case No.:2024-22456-11
13 Mini Mania, Inc.		DCN: SRF 1
14 Debtor.		Chapter 11
15		FIRST DAY DECLARATION OF JONATHAN HARVEY IN SUPPORT OF DEBTOR'S FIRST DAY MOTIONS
16		Date : To be set Time : Place :

17 \_\_\_\_\_

18  
19  
20 I, Jonathan Harvey, declare as follows:

21 1. I am the principal of Mini Mania, inc. ("Mini"), an S-Corporation  
22 headquartered in Nevada City, California. The Harvey Family Trust, of which I am a  
23 trustee, holds 100% of the stock in Mini. My statements are based on my personal  
24 knowledge. If called to testify concerning the contents of my declaration, I could and  
25 would do so competently. My business address is 870 Gold Flat Road, Nevada City,  
26 California.

1 I.

2 Personal Knowledge and Authentication.

3 2. I perform many roles with the Debtor. In general, I oversee business  
4 operations. I oversee administrative functions. I hire and fire employees. I oversee the  
5 safeguarding of the Debtor's financial books and records as well as its computer  
6 hardware and software.

7 3. I have personal knowledge of the Debtor's business because I am the sole  
8 owner. I have been with the Debtor since the early 2000s.

9 4. Along with the company's bookkeeper, I am one of the custodians of the  
10 Debtor's books, records and documents. The Debtor maintains records of its  
11 transactions in the regular course of business, and it is the Debtor's practice and  
12 procedure to maintain records and to record transactions, acts, and events at or about  
13 the time the transaction occurs. The Debtor relies on these records in connection with  
14 its business dealings. I oversee the safekeeping of business records including  
15 financial records.

16 5. The Debtor has business records primarily as computer files. Where a  
17 business record is maintained on a computer, there are safety features which help to  
18 keep business records secure. For example, access to many records is limited.  
19 Financial records as one example can only be accessed if one has the necessary  
20 password. Only management level personnel have passwords for sensitive records  
21 such as financial records. Other employees do not. The computer is linked to a  
22 server. The server backs up the data stored on the computer. The server computer  
23 and attachments are maintained in a secured location.

24 6. I have personal knowledge of the procedures for creating, receiving,  
25 maintaining, storing and retrieving documents and records. Mini's business records  
26 are received, maintained, stored and retrieved in the ordinary course of the company's  
27 course of business. It is the ordinary course of the business to receive, maintain, store  
28 and retrieve records including any business records attached as exhibits discussed

1 below. People with knowledge of the records and any exhibits contained below  
2 recorded or made these exhibits discussed below. The records were recorded at or  
3 near the time of their receipt or creation in the ordinary course of business. The  
4 exhibits discussed below are true and correct copies of what they appear to be.

5 II.

6 The Debtor's Background and the Road to Chapter 11.

7 7. Mini was started decades ago by Donald Racine. He had a vision that he  
8 could sell parts and provide certain services such as engine rebuilds for Mini Coopers.  
9 He ran this business for a number of decades and developed a good reputation and a  
10 following.

11 8. Mini was started because there was a need for replacement parts here in  
12 the US for the Classic British Mini Cooper. Mr. Racine, was racing Mini cars in the mid  
13 70's and found that there were no distributors of classic Mini parts in the US.  
14 Beginning in the mid 1970s, he began building relationships with UK suppliers of  
15 classic Mini Parts and began importing parts into the US and providing technical  
16 expertise to the classic Mini community. Over the years, the company expanded to  
17 provide parts for related classic British car marques (e.g. Triumph, Mini, Jaguar,  
18 Morris Minor and the Austin Bugeye Sprite and MG) that use many of the same parts  
19 that the Mini Cooper used.

20 9. In 2003, Mini began supplying parts and technical expertise when BMW  
21 released the new Mini Cooper here in the US.

22 10. In its nearly 50 year history, Mini Mania has been a mainstay in both the  
23 classic Mini Cooper community and the New BMW Mini Cooper communities by  
24 providing hard to obtain parts, technical expertise and supporting various clubs and  
25 groups throughout the US and Canada. In 2022 Mini Mania acquired Seven Mini  
26 Parts - a classic Mini parts supplier - to expand not only our parts offering and  
27 technical expertise, but to also to combine the two US based classic Mini Cooper parts  
28 suppliers to increase potential purchasing power. Mini Mania has been and is the

1 largest supplier of parts in the US for both the classic Mini cooper and the New BMW  
2 Mini Cooper. For many of the New Mini owners, they will reach out to Mini Mania first  
3 before they contact their local dealerships.

4 11. Mini Mania provides a valuable service and a range of various parts to  
5 the classic British Mini community by providing parts and technical expertise here in  
6 the US instead of the customer having to contact suppliers in the UK for their parts and  
7 to answer technical questions. The same can be said for the New BMW Mini  
8 Community in that Mini Mania offers a wide range of parts and accessories that  
9 neither dealerships nor individual suppliers offer. For the classic Mini and the New  
10 BMW Mini Cooper we have strived to become the "one stop shopping experience" for  
11 all things Mini.

12 12. I began to work for Mini in 2002. My family trust, in 2019, bought out  
13 Mr. Racine and acquired his ownership interest in Mini, not long before Covid 19 shut  
14 down the United States.

15 13. Mr. Racine has kept a relationship with Mini since selling the business. He  
16 owns the building where Mini operates its business and Mini has used a workshop he  
17 owns. Under the sale agreement, Mini agreed to pay \$480,000 to Mr. Racine in 90  
18 equal monthly payments of \$6,293.76. In what is termed a "Non-Recourse Secured  
19 Promissory Note", Mini granted a security interest in specified assets, including the  
20 shares of stock in Mini. Mr. Racine did not file a financing statement.

21 14. As I noted above, in June, 2022, Mini acquired all inventory and other  
22 assets of an entity known as Seven Enterprises, Ltd. for \$335,000. Mini paid \$30,000  
23 as a down payment with the balance to be paid in monthly payments of \$5,720.86  
24 over approximately 5 years at 4.75% interest. The agreement also provided that Mini  
25 would maintain a life insurance policy on me for the benefit of the seller. Pursuant to  
26 the terms of a security agreement, Seven Enterprises took a security interest in much of  
27 Mini's assets but it is unclear if it took a security interest in monies or accounts. It does  
28 not appear that Seven Enterprises recorded a UCC 1 financing statement.

1           15. Mini began selling products on the Internet starting in 1996. Its business  
2 grew across the United States as a result.

3           16. Over a period of years, Mini found itself in financial and then legal  
4 difficulties. Covid 19 impacted sales. For the first couple of months, sales declined.  
5 Then sales began to increase. By later 2022, sales began to decrease. This impacted  
6 Mini because it had bulked up its operating costs during Covid 19 to handle the  
7 increased sales. Costs were not dropped in response to the declining sales; Mini did  
8 not pivot quickly enough. Coupled with the purchase of Seven Enterprises, Mini's  
9 finances were strained.

10          17. Though the purchase of Seven Enterprises likely was the right step in  
11 2022, as the purchase allowed Mini to merge the two largest supplies in the U.S., the  
12 cost (consisting of the down payment and the monthly payments) have taken their toll  
13 on Mini's cash flow.

14          18. With cash flow problems, there was a need for money. Mini has had a  
15 line of credit with Bank of America but following Covid, the line of credit was not  
16 enough. Merchant Cash Advance companies ("MCAs") found Mini beginning in  
17 January, 2022, and pestered me to enter into MCA agreements which I understood to  
18 be loans. When an MCA contract was emailed to me, a broker was on the phone to  
19 confirm that I had received the MCA contract. Some pressured me to sign them  
20 immediately.

21          19. From January to October, 2022, Mini obtained monies via MCA  
22 transactions and these obligations were paid off. I have come to learn that some of the  
23 liens recorded for these MCA loans were not terminated when the monies were repaid.

24          20. Then White Road Capital, in October, 2022, made an MCA loan to Mini.  
25 Its papers state that it offered to pay \$414,000 to purchase \$558,486 of future  
26 receivables. This transaction and the ones described below in my declaration were  
27 described to me by the MCAs and their brokers as loans though I understand that the  
28 MCAs assert they were purchasing future receivables. How they can purchase

1 something already subject to prior liens such as Bank of America's lien is something I  
2 do not understand. Mini paid \$3,172 on a daily basis to White Road with the loan  
3 term being 180 days. White Road took a security interest in various assets and also  
4 took my guaranty.

5       21. The fees White Road charged include the following: An up-front \$450  
6 charge and \$45 monthly to manage the loan, \$5,000 as a default fee in the event of  
7 a default, a \$5,000 fee if Mini entered into any transactions that related to what the  
8 agreement called the receipts, and there were more fees. The loan was not \$414,000  
9 in one payment. Instead, the loan was made periodically in parts, perhaps dependent  
10 on the performance of Mini. This transaction is curious in that Mini allegedly gave up  
11 \$558,486 in future receipts for monies of \$414,000 that would be paid periodically  
12 and which payment to Mini likely relied on Mini's payments to White Road. By summer,  
13 2023, Mini, on the advice of Debt Savvy, a debt settlement company, had defaulted  
14 on the obligation to White Road having paid the obligation down to approximately  
15 \$118,000. The parties entered into a settlement agreement for Mini to pay a reduced  
16 sum which it could not pay. Over time, Mini paid \$474,313.95 direct to White Road  
17 and through Debt Savvy.

18       22. In February, 2023, Mini entered into another MCA transaction with  
19 UFSWest d/b/a Unique Funding Services. I had believed it was a loan. Mini would  
20 receive \$130,000 and pay \$188,500 over a period of time at the rate of \$7,540 per  
21 week. Over time, Mini paid \$161,694.00 directly and through Debt Savvy to Unique.

22       23. In 2023, another MCA, Arena Source Funding loaned \$293,000 and  
23 \$20,000 to Mini. Problems developed quickly. Mini entered into a settlement  
24 agreement with Arena to pay it off at a reduced sum but Mini was unable to make  
25 these payments. Arena's loans, like those of White Road, made Mini's financial  
26 situation more difficult as it disrupted cash flow as Arena took monies daily. The  
27 settlement agreement did not help because Mini lacked the funds to pay Arena. Over  
28 time, Mini paid \$170,919.36 to Arena both directly and through Debt Savvy.

1           24. Another MCA, FirstLine Advance, made a hard money loan to Mini of  
2 \$35,000 in November, 2023. Mini was to repay the loan by paying \$52,500 with  
3 daily payments of \$1,050. The contract states a daily interest rate. The loan term was  
4 77 days. Mini had to agree to pay an additional \$299 monthly during the loan terms  
5 for a company known as Merchant Link Partners, LLC to handle the daily withdrawals  
6 from Mini's bank account and to handle "reporting and deal tracking" for Firstline  
7 Advance. Funds were withdrawn daily from Mini's bank account at \$1,050 each day.  
8 As with White Road and Arena the Firstline loan made things worse. Mini paid off this  
9 first FirstLine loan, paying \$52,500.00.

10           25. Also in November, 2023, Mini borrowed funds from another MCA,  
11 Kapitus LLC. The contract states that Kapitus was purchasing \$211,500 of future  
12 receivables for \$150,000 with \$146,250 to be given to Mini, paid at \$2,714 weekly  
13 until paid. Kapitus took a security interest in what may be all assets of Mini. \$211,692  
14 is the amount Mini would need to pay back. Over time, Mini paid \$37,996.00 directly  
15 to Kapitus on account of this loan. Kapitus has apparently not filed a financing  
16 statement.

17           26. In January, 2024, Firstline made a second MCA loan to Mini for  
18 \$65,000, of which Mini would receive \$59,800 and pay to Firstline \$96,200 at a daily  
19 payment rate of \$1,202.50. The funds were withdrawn daily at the rate of \$1,202.50.  
20 The loan term was 114 days. Again Mini agreed to pay \$299.00 monthly to Merchant  
21 Link Partners, LLC to handle the payments, reporting and deal tracking. Over time,  
22 Mini paid \$21,645.00 directly to Firstline on account of this second loan.

23           27. I have come to realize that MCA monies are like cocaine. Once you start,  
24 you cannot stop. MCAs make it easy to get into the habit. That happened here. The  
25 transactions disrupted cash flow. Mini had orders coming in from customers but given  
26 the many thousands of dollars the MCAs were taking daily and weekly, Mini lacked the  
27 funds to purchase products that were not already in Mini's inventory. Mini could not  
28 deliver products for lack of money. Mini lost sales and that impacted its gross receipts.

1 Mini has been holding customer deposits for products to be ordered and the delays  
2 have harmed Mini's reputation.

3 28. While the MCAs deserve so much of the blame for Mini's financial  
4 problems, Mini already had some problems, such as drop off in sales following Covid  
5 19 and the payments to Mr. Racine and to Seven Enterprises. The MCA transactions  
6 just took a difficult situation and exacerbated it.

7 29. Another issue for the Debtor is that its inventory is heavy on certain items  
8 that customers may want occasionally but its inventory is light on general repair and  
9 maintenance items, e.g. brake pads, brake rotors, fluids, that customers currently  
10 want.

11 30. During the past year, Mini has reduced its expenses. Over the course of  
12 the past year, it has laid off many employees and 3 additional employees retired and  
13 were not replaced. Mini still has 6 employees plus me. Two of the six remaining  
14 employees are part time.

### 15 III.

#### 16 Reorganization.

17 31. While Mini has had considerable difficulties, it can reorganize. Here is  
18 how.

- 19 • With the bankruptcy filing, Mini will not be paying prepetition debt. This  
20 will free up cash flow.
- 21 • So far, I believe that Mini has the support of key creditors.
- 22 • I am working with crucial suppliers to see if they will agree to continue to  
23 supply product that customers are asking for, even on a COD basis. I  
24 have been speaking with suppliers about our financial problems and  
25 letting them know about the bankruptcy filing.
- 26 • The bankruptcy filing will stop all MCA activities. I suspect that over time,  
27 MCAs took well over \$1 million in monies from Mini.
- 28 • With the letting go of many employees, labor costs are reduced.



- 1 • Mini has reduced other expenses. Janitorial services were cut back, I  
2 reduced my salary for most of 2023 and did not take a salary for two  
3 months in 2024, until my savings went too low. I have reduced employee  
4 working hours. We reduced some marketing costs. Mini stopped using  
5 some outside marketing consultants.
- 6 • If Mini can afford to do so, Mini may pursue MCAs for fraudulent  
7 conveyances, for unconscionable contracts, for usury and other legal  
8 claims that Mini's counsel may develop.
- 9 • Mr. Racine was a Mini enthusiast. He races them. He will repair and  
10 rebuild Mini engines. This has been his love. I got into the business not  
11 only because I appreciate the beauty of the Mini but because I wanted a  
12 business that could support my family and also fund a retirement.

13 IV.

14 The Debtor's Income, Expenses, Assets and Liabilities.

15 A. Income.

16 32. The Debtor's gross receipts were \$5,484,311 in year 2022, \$3,419,091  
17 in year 2023 and are \$813,299 year to date. Its federal income tax return for year  
18 2022 reflects a loss of \$180,830.

19 B. Expenses.

20 33. Mini's expenses can be seen in the P&L statements for 2023 and for 2024  
21 (YTD) that are attached. (Exhibits "A" and "B") Its expenses and anticipated receipts  
22 are also reflected in the attached weekly projection for the Debtor. (Exhibit "C")

23 C. Assets.

24 34. Mini's primary assets are the following:

- 25 • Monies which can run between \$20,000 to \$40,000.
  - 26 • Receivables that presently are approximately \$7,000. Mini typically has  
27 few receivables.
- 28

- Inventory with a likely value of about \$858,000 if sold over a period of time. Much of this inventory is not currently desirable inventory so its value is somewhat uncertain.
- Confirmed orders for engine build work in progress with a value of about \$86,000 if the work is completed.
- Vehicles and machinery and equipment valued at about \$115,000 if sold over a period of time.

D. Liabilities.

35. Many financing statements were filed. They have been provided to me and I have read through them. Part of my task was to match up financing statements to loans. In some instances, the lender or MCA is not identified. Instead a company doing the filing is listed. I checked Mini's business records to figure out some of these filings but I could not figure out the lender or MCA behind all of the financing statements that were recorded.

36. I am learning that though a creditor may claim in contracts that it holds a security interests in assets of an account debtor, the creditor must also file a financing statement with the California Secretary of State. A number of entities have done so. I do not claim to have a good understanding of the concepts of priority and what makes a lien valid but my understanding is that the following entities claim that they are secured by assets of Mini. I also understand that to the extent that a creditor's lien does not actually reach any collateral, the creditor is effectively unsecured. My list below is not meant to be definitive. The names in the list below are for entities that assert interests in all assets, monies, accounts or make similar claims of security, whether the entities are or are not actually secured.

- 1<sup>st</sup> position: Bank of America
- 2<sup>nd</sup> position: American Express National Bank
- 3<sup>rd</sup> position: CHTD Company (as representative for unknown creditor). I am unable to connect this filing to any transaction.

- 1 • 4<sup>th</sup> position: CT Corp. Systems as representative likely for Fox Funding
- 2 which was paid in full.
- 3 • 5<sup>th</sup> position: Amazon Capital Services
- 4 • 6<sup>th</sup> position: CT Corp. System as representative, likely for UFS
- 5 • 7<sup>th</sup> position: CSC as representative for (likely) GFE-White Road
- 6 • 8<sup>th</sup> position: CT Corp. Systems as representative likely for UFS West
- 7 • 9<sup>th</sup> position: Arena Funding Source, LLC
- 8 • 10<sup>th</sup> position: CT Corp. Systems as representative likely for Firstline
- 9 Advance
- 10 • 11<sup>th</sup> position: Goldman Sachs Bank USA

11 37. Mini will need time to determine with precision which financing statements  
12 attach to what assets. Some taxes, though not a lot, are owed. The Debtor has many  
13 unsecured creditors whose claims total some \$2.8 million. Unsecured claims will  
14 include entities that have filed financing statements but whose liens are effectively  
15 under-secured or completely unsecured.

16 38. There are over 1,000 customers holding claims based on deposits for  
17 parts or other products including engines for Minis. The Debtor intends to file a  
18 separate motion to address the deposits as well as gift cards and how and when the  
19 Debtor should handle these claims including their scheduling.

20 VI.

21 Request to use Cash Collateral.

22 39. Mini seeks authority to use cash collateral pursuant to its projection.

23 40. Mini needs to use cash collateral to operate its business, to pay  
24 employees, to pay rent and utilities, purchase products and to pay other expenses.  
25 Without the use of cash collateral, Mini will be unable to remain in business. If Mini  
26 cannot use cash collateral, its reputation in the industry will be severely harmed.  
27 Authorizing the relief requested below will benefit the secured creditors as the use of  
28 cash collateral will protect their security. If their security interest extend to Mini's

1 monies, then Mini does not have unencumbered sources of monies or other assets to  
2 pay ordinary course of business obligations.

3 41. Variance. I am one of the people who worked on the projection. We  
4 have done our best to make a reliable projection but budgeting is not an exact  
5 science, especially in light of the current economy. While I believe that the projection is  
6 reliable, I also know from experiences that there likely will be a lot of variance in the  
7 amount of business that Mini does during the period of the projection. Mini depends  
8 on customer orders that can come on short notice. Mini seeks variances from the  
9 proposed budget by as much as 20% in any category where the projected weekly  
10 spending is under \$2,000 and by as much as 15% where the projected weekly  
11 spending is more than \$2,000 weekly. These variances are reasonable given the  
12 small nature of the amounts involved and the cost of attorneys' fees if hearings are  
13 needed to seek variances. If Mini determines it needs to vary from any one budgeted  
14 item by more than the 15% or 20% variances, Mini proposes that it provide written  
15 notice by email or telecopier of the variance to Bank of America only. If the Bank does  
16 not object to the variance within 2 business days, then the variance will be deemed  
17 approved. If it does not consent, then Mini would seek a hearing on shortened notice.

18 42. Rolling Unspent Expenses Forward. The budget is a weekly budget. Mini  
19 will likely underspend in certain categories in some weeks. Mini requests that it be  
20 authorized to carry from previous weeks to future weeks any unused monies. Mini also  
21 requests that the monies carried forward not count toward the 20% variance. The  
22 rollover is important because Mini projects sales and revenues on a weekly basis but  
23 some sales and some revenue may come in one or two weeks later than projected. If  
24 that occurs, Mini may have insufficient monies in some categories to properly attend to  
25 rentals or to sales or to purchase replacement products.

26 43. Application of Excess Gross Receipts to Costs of Goods Sold and to  
27 Expenses. In some periods Mini's gross revenues may exceed projected gross  
28 revenues. While this is a good thing, this means that it will also have higher COGS

1 and more expenses. If its gross revenues exceed projected figures, Mini requests that it  
2 be permitted to apply up to 75% of any excess gross revenues to COGS sold and the  
3 balance to expenses not tied to specific jobs.

4 44. The Creditors Asserting Interests in Assets Are Adequately Protected. They  
5 are afforded adequate protection of their claims in many ways.

- 6 a. The value of the estate's assets.
- 7 b. Mini continuing to operate the business and maintaining and servicing the  
8 inventory and equipment.
- 9 c. Operating the business creates additional revenues.
- 10 d. All assets are adequately insured.
- 11 e. Providing replacements lien to the creditors to the extent their prepetition  
12 liens attached to property of Mini prepetition and with the same validity,  
13 priority, and description of collateral. Mini is not here waiving any right it  
14 may have to challenge any lien.
- 15 f. While Mini does not at present plan to make any adequate protection  
16 payment offer for Bank of America, it hopes to begin making payments  
17 perhaps 6 months into the case when its finances have stabilized, when  
18 Mini has obtained products for sale and its ability to reorganize is clearer.

19 VI.

20 Emergency Motion to Authorize Debtor to Pay

21 Prepetition Priority Employee Wages.

22 45. The Debtor employs about 6 employees. The remaining employees  
23 provide crucial functions for Mini. They inventory products, safeguard the inventory,  
24 handle sales and speak with customers. They are the face of the company. They work  
25 on sales and administrative matters. Their knowledge of the business and their skills  
26 are essential for the Debtor's continued operation. Without the employees there will  
27 be no business.

1        46. Payroll is paid on the 15<sup>th</sup> and the last day of the month. The payroll for  
2 the 15<sup>th</sup> covers the period 26<sup>th</sup> of the prior month through the 10<sup>th</sup> of the current month  
3 and the payroll for the last day of the month covers the period of the 11<sup>th</sup> of the current  
4 month through the 25<sup>th</sup> of the current month. The next payroll will be paid on the 15<sup>th</sup>  
5 of June. ADP is the payroll company.

6        47. I anticipate the June 15<sup>th</sup> payroll will be slightly lower than recent payrolls.  
7 The attached payroll reports are for the last three payroll periods. It is too soon for  
8 Mini to have a payroll report for the period that has not yet ended.

9        48. The three reports give good guidance as to the likely payroll to be paid on  
10 June 15<sup>th</sup> for the period ending June 10<sup>th</sup>. The reports are Exhibit "D".

11        49. Mini requests authority to deviate from estimated payroll by as much as  
12 15% for any non-management level employee to account for overtime but will not pay  
13 any employee more than the allowed priority amount.

14        50. Normally, pre-bankruptcy debts are paid through the plan. The  
15 employees, if not paid, will not wait to be paid through the plan and instead will  
16 largely leave Mini's employment. This will severely impact Mini's reorganization and  
17 impact the value of the assets.

18        51. The employees are still employed. By paying the prepetition payroll, the  
19 employees will keep working and the Debtor will be able to honor its job  
20 commitments, meet company expenses and work to reorganize. The Debtor's  
21 prospects for reorganization are good. The Debtor has analyzed its financial and  
22 operational problems, identified reasons for cash flow problems, identified solutions  
23 and is beginning to implement them.

24        52. The Debtor will have funds to pay the payroll owed for the pay period as  
25 it collects monies regularly.

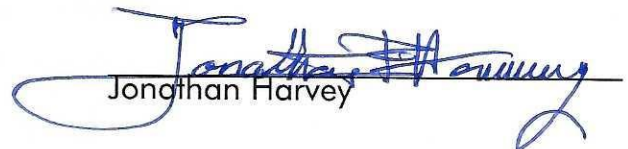
26        53. Mini seeks authority to: (a) pay all prepetition employee wages and other  
27 compensation of the remaining employees in an amount not to exceed the priority  
28 amount as to any one individual; (b) if there are any pre-bankruptcy expenses that

1 employees incurred (and I am unaware of any), then reimburse all prepetition  
2 employee business expenses of the remaining employees; (c) honor and pay all  
3 payments for which prepetition payroll deductions are due; (d) continue to honor and  
4 process any prepetition obligations with respect to payroll taxes on a post-petition  
5 basis; (e) pay all processing costs and administrative expenses relating to the  
6 foregoing payments and contributions; (f) make payments to third parties incident to  
7 the foregoing payments and contributions such as the Debtor's outside payroll  
8 company and for workers compensation insurance; and (g) honor other prepetition  
9 payroll checks that employees did not negotiate prepetition (but within the priority limit)  
10 but by collecting the prepetition uncashed checks, voiding them and insuring new post-  
11 petition payroll checks.

12 Executed on June 4, 2024, at Nevada City, California.

13 I declare under the laws of the U.S. of America that the foregoing is true and  
14 correct.

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Jonathan Harvey